

(d) In the case of a widow or widower having minor child or children, natural or adopted, two thousand dollars (\$2,000.00). Widowed parents, \$2,000.

(e) Two hundred dollars (\$200.00) for each individual (other than husband and wife) dependent upon and receiving his chief support from the taxpayer, if such dependent individual is under eighteen years of age or is incapable of self-support because mentally or physically defective. Dependents, \$200 each.

(f) In the case of a fiduciary filing a return for that part of the net income of estates or trusts which has not become distributable during the income year one thousand dollars (\$1,000.00). Estates not distributable, \$1,000.

In the case of a fiduciary filing a return for the net income received during the income year by deceased resident or non-resident individuals, who have died during the tax year or income year, without having made a return, two thousand dollars (\$2,000.00) if married and one thousand dollars (\$1,000.00) if single. Deceased individuals; single \$1,000, married \$2,000.

In the case of a fiduciary filing a return for an insolvent or incompetent individual resident or non-resident where the fiduciary has complete charge of such net income the same exemption to which the beneficiary would be entitled. Insolvent or incompetent individuals.

2. The exemptions allowed by this section shall not apply to a resident of this State having income from a business or agency in another state, or with respect to non-resident having a taxable income in this State unless the entire income of such resident or non-resident individual is shown in the return of such resident or non-resident; and if the entire income is so shown, the exemption shall be prorated in the proportion of the income in this State to the total income. Exemptions to residents with income from another state and non-residents.

3. The status on the last day of the income year shall determine the right to the exemptions provided in this section: *Provided*, that a taxpayer shall be entitled to such exemption for husband or wife or dependents who have died during the income year. Exemptions determined by status on last day year.

SEC. 325. Credit for taxes in case of taxpayers other than residents of the State.

Whenever a taxpayer other than a resident of the State has become liable to income tax to the state or country where he resides upon his net income for the taxable year, derived from sources within this State and subject to taxation under this article, the Commissioner of Revenue shall credit the amount of income tax payable by him under this article with such proportion of the tax so payable by him to the state or country where he resides as his income subject to taxation under this article bears to his entire income upon which the tax so payable to such other state or country was imposed: *Provided*, that such credit shall be allowed only if the laws of said state or country (1) grant a substantially similar credit to residents of this State subject to in-

Credit allowed non-residents for taxes paid elsewhere.

Reciprocity necessary.